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"Oh! Joy!"

Dad and Mother will hear their boy's wildest exclamations of pleasure when he gets his Lionel Train on Christmas morning. Lionel Outfits (at a price for every purse) are surprisingly inexpensive despite their supreme high quality.

Don't disappoint him with an inferior outfit. **Insist on Lionel**—the Standard of the World for over 22 years. Sold by the best electrical department, toy and sporting goods stores. Manufactured and guaranteed by

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LIONEL ELECTRIC TOY TRAINS

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Throat tablets of scientific origin

THE realization that other methods, such as gargles, could be used neither often nor strong enough to actually dislodge a germ-laden throat, prompted a throat specialist to develop Formamint.

It actually kills germs. Formamint is a refreshing tablet that melts slowly in the mouth, releasing a potent yet harmless germicide that combines with the saliva and penetrates every remote fold and crevice of the throat, destroying germs positively and continuously.

Formamint
GERM-KILLING THROAT TABLETS

54 SAMPLES
To acquaint you with Formamint, we will send a trial tube on receipt of 4c in stamps to defray mailing costs. Address: The Bauer Chemical Co., 157 W. 18th St., N. Y. City

COMB UNDERWORLD TO FIND HALL CLEW

Detectives Fail to Unearth Anything in New-Brunswick Slums.

NEW EVIDENCE IS FOUND

Widow of Slain Rector Comes to Sister-in-Law's in New York for Rest.

Special Dispatch to THE NEW YORK HERALD.

NEW BRUNSWICK, N. J., Dec. 6.—While New Brunswick's underworld has been carefully combed by detectives for the last week for clues that might be used in the investigation in the Hall-Mills murder, the search has failed to reveal anything of importance. The blackmail theory has not been revived and the jealousy theory is the only one on which the authorities are working.

Lieut. James F. Mason, chief aid of Wilbur A. Mott, special Deputy Attorney-General, will probably be here tomorrow, and Mr. Mott may come over from Newark any day to pick up the investigation where he left it when the Grand Jury adjourned.

The evidence being gathered by State troopers and county detectives and which Mr. Mason will consider when he arrives is new evidence. It follows, however, the same general line that all evidence has followed so far and points to the same persons as before.

There is an unconfirmed report that a new eyewitness has been discovered. Detective Totten of Somerset county and Detective David of Middlesex county refused to talk about it. It is known, however, that both within the last few days have found something of importance that makes them positive the case will be submitted to the Grand Jury and before long.

George Totten has known Jane Gibson, the farmer, for nine years and believes in her implicitly. It is known that he is doing everything to find backing for her story, which the Grand Jury refused to accept uncorroborated.

State troopers have picked up some stray bits of evidence that may help the case and are working out some new plans.

The attention of Gov. Edwards may again be sharply drawn to the case and to his previous statements regarding its handling.

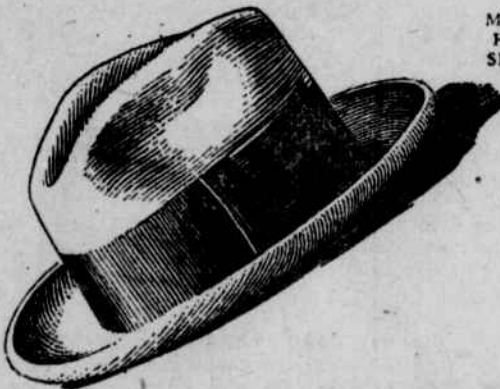
James Mills, husband of the dead woman, is disappointed because Senator Edge found it impossible to help him and is contemplating addressing the Governor. Last time it was Charlotte Mills who wrote to the Governor and her appeal brought the State troopers into the case.

From the fact that Mr. Mott did not come here today it is deduced that he will not again present the case to the old Grand Jury, but will wait until the December Grand Jury convenes in Somerville December 13.

Charles W. Parker, Supreme Court Justice, will then be asked to charge the new Grand Jury specifically, and he probably will point out that all the Grand Jury has to do is to consider whether a prima facie case has been made out. It is the belief in Somerville that the old Grand Jury handled the case as though it were sitting as a trial jury.

SARANAC HAS ZERO COLD.

SARANAC LAKE, Dec. 6.—Sunshine today failed to break the cold spell and wind storm which swept over the north country last night, following the blizzard of Monday, the mercury dropped to zero in the village this morning, while several degrees below zero was recorded at points in the lake country.



MEN'S
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Men's Soft Hats
Just Great Quality
At a Small Price

\$3.75

A STRICTLY Metropolitan soft hat, with bound or welted brim, in wolf, seagull, or half a dozen delicate distinctions in brown. A better hat than any hat at the same price. The equal of many hats that cost one-third more.

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Men's Shops—West 38th and 37th Sts.—Street Level

MELLON FOR SURTAX CUT TO FORCE OUT HIDDEN CAPITAL

Continued from First Page.

products are selling too low at the farm and too high at the distributing centers.

Gold Accumulation's Effect.

"Meantime the country has been accumulating gold, imported within the last two years or thereabout, aggregating about \$1,000,000,000 more than was held during the expansion of 1919-1920, and this gold itself directly inflationary, has a tendency to expand credit and to create an unnatural ease of money for purposes of expansion and speculation.

"At the same time the uncertain state of Europe and the disorder of foreign currencies and the foreign exchanges have impaired the corrective forces which used to operate in normal times, and have created such unsettlement in foreign trade and so reduced the buying power of foreign countries as to destroy or endanger the foreign markets for many of our products.

"This has tended to keep the prices of agricultural products below the general level, while rising costs of manufacture on the other hand, are tending still further to restrict foreign buying in our markets and threaten our ability to compete with manufacturers abroad. Reparations and the foreign exchanges have impaired the corrective forces which used to operate in normal times, and have created such unsettlement in foreign trade and so reduced the buying power of foreign countries as to destroy or endanger the foreign markets for many of our products.

Reduction of Surtaxes.

Mr. Mellon's recommendation for reduction of surtaxes is as follows:

"The higher rates of income surtaxes, as I have previously stated in the letter of April 29, 1921, to the chairman of the Committee on Ways and Means, put constant pressure on taxpayers to reduce their taxable income, interfere with the transaction of business and the free flow of capital into productive enterprise and are rapidly becoming unproductive. Developments since that time have more than confirmed these statements.

"Under the revenue act of 1921 the surtaxes rise to a maximum of 50 per cent, which applies to all net incomes over \$20,000, with rates on intermediate incomes graduated on this basis. According to the best estimates available the total yield of all surtaxes in respect to the business year 1922 will not exceed \$350,000,000, and the returns for several years have been steadily declining from about \$800,000,000 for 1919 to about \$300,000,000 for 1922, and about \$450,000,000 for 1921 (estimated).

"The statistics of income for recent years likewise show that there has been a remarkable decline in the larger taxable incomes at the very time that net incomes generally have been increasing. "Figures show that while net incomes of all classes during the period from 1916 to 1922 increased from \$6,295,577,624 to \$16,735,629,183 in 1920, and the number of returns from 437,036 in 1916 to 7,259,944 in 1920, the number of returns of incomes over \$20,000 decreased during the same period from 1,236 in 1916 to 336 in 1920, and the amount of incomes over \$20,000 from \$92,372,886 in 1916 to \$246,354,588 in 1920. During this same period investment income of all classes increased, while incomes over \$20,000 investment income shrank from \$706,946,708 in 1916 to \$229,662,000 in 1920.

Processes of Evasion.

"The pressure operates in different ways, but among the means frequently used to reduce the amounts of income subject to taxation are the following:

"1. Deduction of losses on sale of capital assets with the failure to realize on capital gains.
"2. Exchanges of property and securities so as to avoid taxable gains.
"3. Tax exempt securities.
"4. Other avenues of escape, such as the division of property, the creation of trusts and the like.

"Not all these things can be controlled by law or by regulation, and most of them lead to unnatural and frequently harmful economic results. To reach the evil thing most necessary is the reduction of the surtax rates themselves in order to reduce the pressure for avoidance.

tutional amendment restricting further issues of tax exempt securities as the only practicable means of correcting the evil.

"Even a constitutional amendment would apply only to future issues of securities, but once the amendment is adopted outstanding issues of tax exempt securities will gradually eliminate themselves, and as they become scarcer should so increase in market value as to destroy or at least impair their value for tax exempt purposes."

GIRL SAVES UP-STATE VILLAGE.

UTICA, Dec. 6.—The little village of Monticello, three miles west of Richfield Springs, might have been destroyed by fire at 2 o'clock this morning had not Miss Elsie Taylor, telephone operator at Richfield Springs, called every member of the fire department in that village and got them all started to Monticello.

As it was, the hotel, three barns and two dwellings were burned.

NEW COMPANY SEEKS RICHMOND FRANCHISES

Pardee of J. G. White Interests Heads Reorganization.

Reorganization of the defunct Richmond Light and Railroad Company is being sought of the Transit Commission through a new company, the Richmond Railways, Inc., of which J. H. Pardee, president of the J. G. White Management Corporation, is president. The company seeks a transfer of franchises for furnishing light and power on Staten Island. Its application says:

"The entire matter is one of internal corporate rearrangement. None of the securities proposed to be issued are to be sold, nor is the arrangement one to which the element of public interest attaches, as it would if service, rates or a public offering of securities were involved."

The Transit Commission will set a date for a hearing.

A Wildfire Hit!

COUE
DAY BY DAY



IN
THE EVENING MAIL

Start Coue's OWN Book TODAY

The demand for papers exceeded the supply yesterday, so the opening chapters will be reprinted TODAY. Get

THE EVENING MAIL

And read the advance instruction by the master of self-healing by auto-suggestion, who is shortly to arrive here.

"Day by Day, in Every Way,
I Am Getting Better and Better."

BATTEN



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you buy or sell?

IF YOU SELL goods to someone who in turn sells them to someone else, the greatest thing you can have to talk about is *resalability*.

If you are a merchant and buy goods to sell, the quality you will pay most for in any merchandise is *resalability*.

You cannot count upon the readiness of the public to buy goods with which the public knows nothing.

You are reasonably safe in relying on the public to buy goods with which the public is favorably acquainted.

Goods properly advertised enjoy a favorable public opinion. That favorable public opinion means *resalability*.

If you buy *resalability* and sell *resalability*, you are in a good business, and people probably speak of you as a good business man.

Once a month, or more frequently, we issue a publication called Batten's Wedge. Each issue is devoted to a single editorial on some phase of business. If you are a business executive and would like to receive copies, write us.

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Christmas Columns

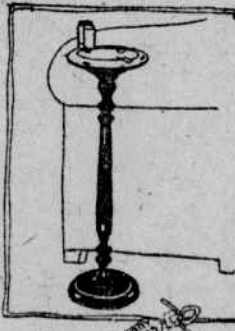
Gifts for the Home

A Home has a way of getting as excited Christmas morning over a new silver set as a boy who has just received a speedy motor boat. That is because a home is composed of human hearts.

A Center Piece for the Table

if it be of rich Amber Amethyst or Celeste Blue hand-made glass will undoubtedly please, as it affords just the right touch of color and beauty. Fruit or flower bowl 7.50 Candles to match 5.50

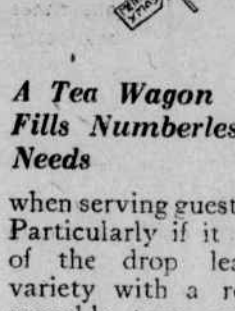
(Sixth Floor)



For a Comfortable Smoke

a smoker's stand is quite essential. Something the men of the family will appreciate. This one is of Mahogany with a removable glass ash receiver, etc. 5.00

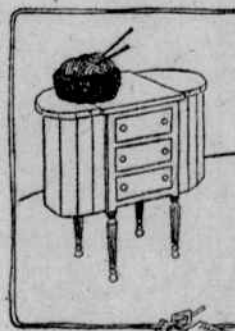
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A Tea Wagon Fills Numberless Needs

when serving guests. Particularly if it is of the drop leaf variety with a removable tray and lower shelf. 29.75

(Seventh Floor)



A Gateleg Table Always "Fits In"

and takes up as little or much space as the occasion demands. In a wide range of sizes. 22.50 to 75.00

(Seventh Floor)



For Mother A Silver Chest

lined with velvet and containing 26 pieces in whatever pattern you prefer. The plated ware in each chest is guaranteed 50 years. 31.75

(Main Floor)